



## County Service Area 70 Zone R-40 (Lake Arrowhead)

Report Created:11/3/2016

County Service Area 70 Zone R-40 is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The audits do not identify any debt obligations or liabilities. The zone receives a \$500 per parcel, per year special tax on 35 parcels to fund road maintenance and snow removal services for one-half mile of paved access road in the Blue Jay area of Lake Arrowhead. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of general levy property taxes even though the zone receives a special tax.

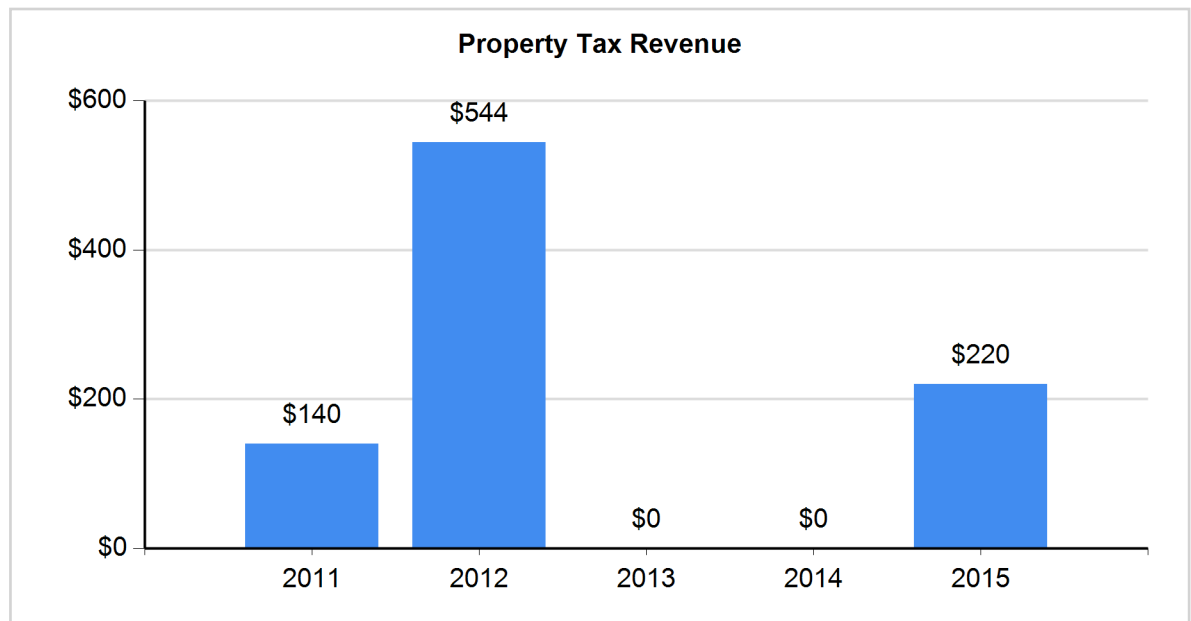
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



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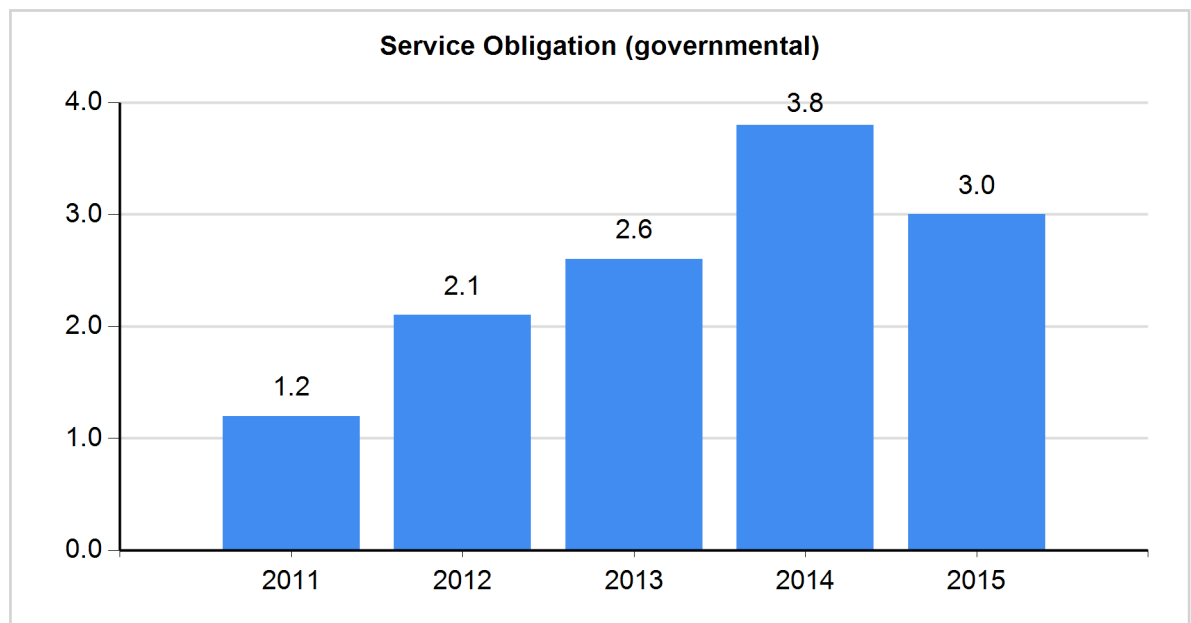
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$16,932	\$20,450	\$17,125	\$17,285	\$18,784
\$14,490	\$9,902	\$6,650	\$4,514	\$6,258
1.2	2.1	2.6	3.8	3.0

#### Agency Response

The level of services provided to Road Districts is dictated by the available revenue. Capital improvement and maintenance projects are funded over multiple fiscal years. In years where capital and maintenance expenditures are incurred, fund balance is used to fund the projects.



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### Liquidity

#### Description

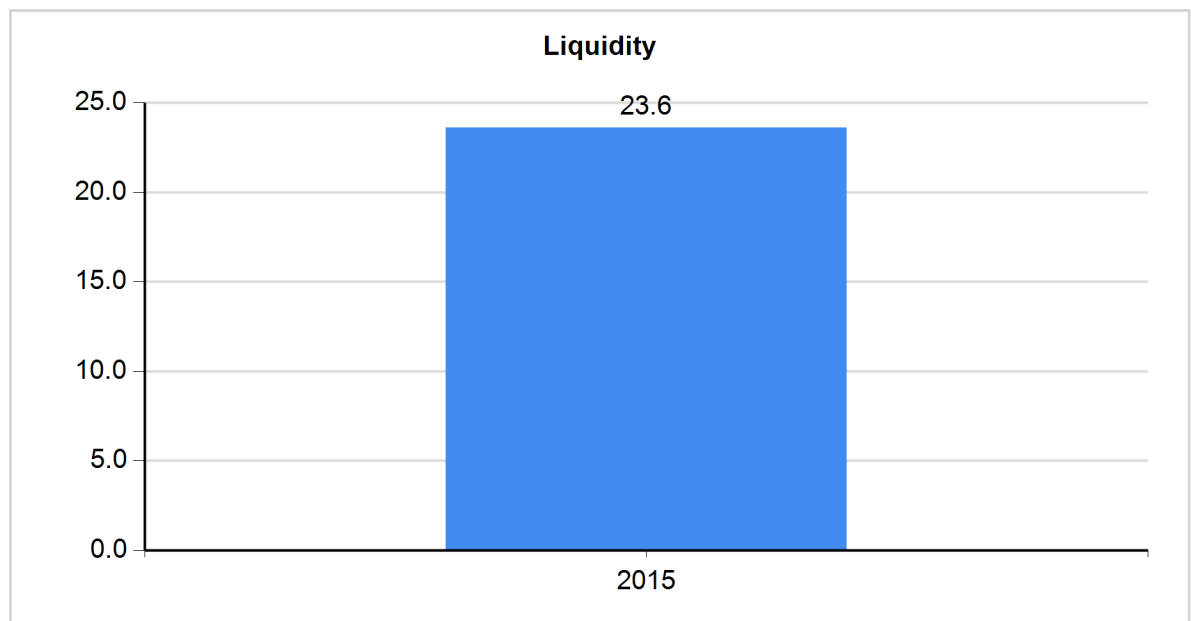
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$31,852	\$42,418	\$53,155	\$65,659	\$81,376
-	-	-	-	\$3,455
-	-	-	-	23.6

### Agency Response